

**SUBJECT: FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE  
SYSTEM (FACTS)**

**5-30-00 Authority**  
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**5-30-00 AUTHORITY**

Section 114 of the Budget and Accounting procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury with information relating to the agencies' financial conditions and operations. HHS accounting offices responsible for OPDIV financial records will transmit trial balance data electronically through a system entitled Federal Agencies' Centralized Trial-Balance System (FACTS), and when consolidated these data will be used to produce the government-wide Consolidated Financial Statements (CFS).

The SF 220-8 (Report on Guaranteed Loans) and the Treasury Report on Receivables Due from the Public (TROR) will continue to be reported on a quarterly basis as required in I TFM 2-4100.

**5-30-10 REPORTING STANDARDS**

This chapter supplements the FACTS instructions contained in I TFM 2-4000, Federal Agencies' Centralized Trial-Balance System (FACTS). The TFM chapter contains more detailed information on electronically transmitting a pre-closing adjusted trial-balance (ATB) at the Treasury appropriation/fund group level using the U.S. Government Standard General Ledger (SGL) accounts. The SGL accounts are listed in this manual at Exhibit 4-20-A and in I TFM 2-4000 Appendix No. 2. Additionally, the NOTES Report requirements are described in both I TFM 2-4000 and Appendix No. 1 to the chapter.

ATBs and the NOTES Report will be transmitted for each fiscal year period or any other Treasury specified period by each OPDIV entity responsible for the maintenance and reporting of financial data. These reporting entities are also responsible for reporting ATBs on the funds and appropriations transferred-in from another component or Federal Agency.

Each ATB will contain the balances of all proprietary SGL accounts (assets, liabilities, equity, revenue and expenses) for each appropriation/fund as of the end of the fiscal year, to include all adjustments made prior to closing and those made as a result of the audit of the financial statements. The exception is that a single ATB can be transmitted for all fund groups in the following categories:

- o Clearing Accounts (use 3800 for the fund group)
- o Deposit Fund Accounts (use 6000 for the fund group)
- o "Unavailable" Receipt Accounts (use 5000 for the fund group)

To the extent possible, the reporting entity should eliminate intra-OPDIV transactions.

See Exhibit 5-30-A for a listing of HHS SGL subsidiary accounts crosswalked to the Treasury listed accounts. Subsidiary accounts must be summarized to the Treasury account for transmission.

#### **5-30-20 TRANSMISSION METHODS**

ATBs may be transmitted by one of three methods: a host-to-host transfer, a PC-to-host transfer, or as a PC application. NOTES must be transmitted via the PC application following the ATB transmission.

#### **5-30-30 REPORTING ENTITIES SUBMISSIONS**

##### Master Appropriation File (MAF)

Reporting entities are required to establish a MAF on the FACTS database and transmit MAF data through PC application. All users must verify their data electronically and annually review and update their automated MAF by October 31st. Treasury staff will examine the updated files. After Treasury concurs, the data will be uploaded to the MAF.

##### Adjusted Trial-Balance (ATB)

In accordance with Departmental instructions on "Audited Financial Statements Milestones," reporting entities will annually transmit the FACTS ATBs to Treasury by February 15. The ATB account balances and NOTES data transmitted will be the same ATB account balances used in the entity financial statements and notes accompanying the financial statements. Submission requirements will be published annually in the TFM bulletin entitled "Year-end Closing Procedures."

Loans and Receivables

Quarterly submissions of the SF 220-8 (Report on Guaranteed Loans) and the Treasury Report on Receivables Due from the Public (TROR) will continue to be reported quarterly by the 15th of the month following the close of the quarter. These reports will be submitted as an electronic transmission "Computer to Computer" over Treasury's Government On-Line Accounting Link System (GOALS).

**FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)**  
**HHS STANDARD GENERAL LEDGER ACCOUNTS CROSSWALKED TO TREASURY ACCOUNTS**  
**(EXHIBIT WILL BE UPDATED ANNUALLY AS REQUIREMENTS CHANGE)**

HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N
<b>ASSETS</b>			
1010	FUND BALANCE WITH TREASURY	1010	
1011	AUTHORITY		
1012	DISBURSEMENTS (OTHER THAN PAYROLL)		
1013	DISBURSEMENTS (PAYROLL)		
1014	FOREIGN DISBURSEMENTS		
1015	COLLECTIONS		
1016	DEPOSIT FUNDS AND BUDGET CLEARING/SUSPENSE ACCTS		
1110	UNDEPOSITED COLLECTIONS	1110	
1120	IMPREST FUNDS	1120	
1190	OTHER CASH	1190	
1195	OTHER MONETARY ASSETS	1195	
1200	FOREIGN CURRENCY	1200	
1310	ACCOUNTS RECEIVABLE	1310	G/N
1311	ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED		
1312	REFUNDS RECEIVABLE		
1313	GENERAL/TRUST FUND RECEIPTS RECEIVABLE		
1314	ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED		
1315	AUDIT DISALLOWANCES RECEIVABLE		
1316	ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES		
1317	INSURANCE PREMIUMS RECEIVABLE		
1318	ACCOUNTS RECEIVABLE - NON-CURRENT		
131A	ANTICIPATED RECOVERY - PROGRAM DISALLOWANCE		
1319	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	1319	G/N
(1) -	RECEIVABLE FOR ALLOCATION TRANSFERS	1330	
1340	INTEREST RECEIVABLE	1340	G/N
1341	INTEREST RECEIVABLE ON LOANS		
1343	INTEREST RECEIVABLE ON INVESTMENTS		
1344	INTEREST RECEIVABLE ON GEN/TRUST FUND RCPTS		
134A	INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS		
134B	INTEREST RECEIVABLE ON DELINQUENT LOANS		
134C	PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS		
134D	PENALTY RECEIVABLE ON DELINQUENT LOANS		
134E	ADMIN COSTS RECEIVABLE ON DELINQUENT ACCOUNTS		
134F	ADMIN COSTS RECEIVABLE ON DELINQUENT LOANS		
1349	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	1349	G/N
1350	LOANS RECEIVABLE	1350	G/N
1351	LOANS RECEIVABLE - PRINCIPAL		
1352	LOANS RECEIVABLE - COLLECTION		
1353	GEN/TRUST FUND RCPTS LOANS REC - PRINCIPAL		
1354	GEN/TRUST FUND RCPTS LOANS REC - COLLECTIONS		
1355	LOANS REC - GUARANTEED/PLEDGED - PRINCIPAL		
1356	LOANS REC - GUARANTEED/PLEDGED - COLLECTION		
1357	LOANS RECEIVABLE - DEFAULTED - PRINCIPAL		
1358	LOANS RECEIVABLE - DEFAULTED - COLLECTIONS		
135A	LOANS RECEIVABLE - CURRENT		
1359	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	1359	G/N
1399	ALLOWANCE FOR SUBSIDY	1399	

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HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N
1410	ADVANCES TO OTHERS	1410	G/N
1411	TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS		
1412	ADVANCES TO COMMISSIONED OFFICERS		
1413	ADVANCES TO GOVERNMENT AND NON-GOVERNMENT AGENCIES		
1414	ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER		
1417	ADVANCES TO OTHERS - ALL OTHER		
1418	ADVANCES TO OTHERS - ESTIMATED ACCRUALS		
1450	PREPAYMENTS	1450	G/N
1451	PREPAYMENTS		
1452	DEFERRED CHARGES		
1510	OPERATING MATERIALS AND SUPPLIES		
1511	OPERATING MATERIALS AND SUPPLIES HELD FOR USE	1511	
1512	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE	1512	
1513	OPERATING MATERIALS AND SUPPLIES - EXCESS, UNSERVICEABLE AND OBSOLETE	1513	
1520	INVENTORY (FOR SALE), NET		
1521	INVENTORY HELD FOR SALE	1521	
1522	INVENTORY HELD IN RESERVE FOR FUTURE SALE	1522	
1523	INVENTORY HELD FOR REPAIR	1523	
1524	INVENTORY - EXCESS, UNSERVICEABLE AND OBSOLETE	1524	
(2) 1525	MANUFACTURING - RAW MATERIALS AND SUPPLIES	1521	
(2) 1526	MANUFACTURING - WORK IN PROCESS	1521	
(2) 1527	MANUFACTURING - FINISHED GOODS	1521	
1529	INVENTORY (FOR SALE) - ALLOWANCE	1529	
1530	SEIZED PROPERTY - MONETARY INSTRUMENTS	1530	
1540	FORFEITED PROPERTY, NET		
1541	FORFEITED PROPERTY HELD FOR SALE	1541	
1542	FORFEITED PROPERTY HELD FOR DONATION OR USE	1542	
1549	FORFEITED PROPERTY - ALLOWANCE	1549	
1550	FORECLOSED PROPERTY, NET		
1551	FORECLOSED PROPERTY	1551	
1559	FORECLOSED PROPERTY - ALLOWANCE	1559	
1560	COMMODITIES, NET		
1561	COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS	1561	
1569	COMMODITIES - ALLOWANCE	1569	
1570	STOCKPILE MATERIALS		
1571	STOCKPILE MATERIALS HELD IN RESERVE	1571	
1572	STOCKPILE MATERIALS HELD FOR SALE	1572	
1590	OTHER RELATED PROPERTY, NET		
1591	OTHER RELATED PROPERTY	1591	
1599	OTHER RELATED PROPERTY - ALLOWANCE	1599	
1610	SECURITIES (AT PAR)	1610	G/N
1611	SECURITIES - UNAMORTIZED PREMIUM OR DISCOUNT	1611	G/N
1612	SECURITIES - UNAMORTIZED DISCOUNT		
1613	SECURITIES - UNAMORTIZED PREMIUMS		
1690	OTHER INVESTMENTS	1690	G/N
1710	LAND	1710	
1720	CONSTRUCTION IN PROGRESS	1720	
1721	CONSTRUCTION IN PROGRESS BY OTHER GOVT AGENCIES		
1722	CONSTRUCTION IN PROGRESS - BY ALL OTHERS		

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HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N
1730	BUILDINGS	1730	
1739	ACCUMULATED DEPRECIATION ON BUILDINGS	1739	
1740	OTHER STRUCTURES AND FACILITIES	1740	
1749	ACCUM DEPR ON OTHER STRUCTURES AND FACILITIES	1749	
1750	EQUIPMENT	1750	
1751	EQUIPMENT IN USE OTHER THAN IT (ADP AND TC)		
1752	EQUIPMENT - PENDING DISPOSAL		
1753	CENTRAL LIBRARY - EQUIPMENT AND BOOKS		
1754	FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS		
1755	FEDERAL PROPERTY IN CUSTODY OF GRANTEEES		
1756	IT (ADP AND TC) EQUIPMENT IN USE		
1759	ACCUMULATED DEPRECIATION ON EQUIPMENT	1759	
(3) 1760	MILITARY EQUIPMENT	1760	
(3) 1769	ACCUMULATED DEPRECIATION ON MILITARY EQUIPMENT	1769	
1810	ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	1810	
1819	ACCUM DEPR ON ASSETS UNDER CAPITAL LEASE	1819	
1820	LEASEHOLD IMPROVEMENTS	1820	
1829	ACCUM AMORT ON LEASEHOLD IMPROVEMENTS	1829	
1830	IT (ADP AND TC) SOFTWARE	1830	
1839	ACCUM AMORT ON IT (ADP AND TC) SOFTWARE	1839	
(3) 1840	OTHER NATURAL RESOURCES	1840	
(3) 1849	ALLOWANCE FOR DEPLETION	1849	
1890	OTHER FIXED ASSETS	1890	
1920	UNREQUISITIONED AUTHORIZED APPROPRIATION	1920	
(4) 1921	RECEIVABLE FROM APPROPRIATIONS	1921	
1922	BORROWINGS RECEIVABLE FROM TREASURY	1922	
(5) 1930	INTRA-OFFICE TRANSFERS - ISSUED		
1931	WITHIN FUND TRANSFER		
1932	ADVANCES AND REIMBURSEMENTS		
1933	ALL OTHER TRANSFERS		
(5) 1940	INTRA-OFFICE TRANSFERS - RECEIVED		
1941	WITHIN-FUND TRANSFER		
1942	ADVANCES AND REIMBURSEMENTS		
1943	ALL OTHER TRANSFERS		
1990	OTHER ASSETS	1990	G/N
<b>LIABILITIES</b>			
2110	ACCOUNTS PAYABLE	2110	G/N
2120	DISBURSEMENTS IN TRANSIT	2120	G/N
2130	CONTRACT HOLDBACKS	2130	G/N
2140	ACCRUED INTEREST PAYABLE	2140	G/N
(1) -	LIABILITY FOR ALLOCATION TRANSFERS	2150	
2180	LOAN GUARANTEE LIABILITY	2180	
2190	OTHER ACCRUED LIABILITIES	2190	G/N
2210	ACCRUED FUNDED PAYROLL AND BENEFITS	2210	
2211	ACCRUED FUNDED PAYROLL		
2212	ACCRUED FUNDED ANNUAL LEAVE		
2213	ACCRUED FUNDED COMPENSATORY LEAVE		
2220	ACCRUED UNFUNDED LIABILITIES	2220	G/N
2221	ACCRUED UNFUNDED ANNUAL LEAVE		
2222	ACCRUED UNFUNDED COMPENSATORY LEAVE		
2225	ACCRD UNFND FED EMPL COMP ACT (FECA) LIABILITY		

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HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N
2310	ADVANCES FROM OTHERS	2310	G/N
2311	ADV FROM FED AGENCIES FOR DISB THRU MGMT FUNDS		
2312	ADV FROM FED AGENCIES BY NON-EXPENDITURE TRNSFR		
2313	ADVANCES - ALL OTHER		
2314	ADVANCES - ESTIMATED ACCRUALS		
2315	ADVANCES - THROUGH THIRD-PARTY DRAFT		
2320	DEFERRED CREDITS	2320	G/N
2400	LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS	2400	G/N
2510	PRINCIPAL PAYABLE TO TREASURY	2510	
2511	PRINCIPAL PAYABLE TO TREASURY - BORROWING		
2512	PRINCIPAL PAYABLE TO TREASURY - REPAYMENT		
2520	BORROWING FROM FEDERAL FINANCING BANK (FFB)	2520	
2521	BORROWING FROM FED FIN BANK (FFB) - BORROWING		
2522	BORROWING FROM FED FIN BANK (FFB) - REPAYMENT		
2530	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY,NET	2530	G/N
2531	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY - BORROWING		
2532	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY - REPAYMENT		
(3) 2540	PARTICIPATION CERTIFICATES	2540	G/N
2590	OTHER DEBT	2590	G/N
2591	OTHER DEBT - BORROWING		
2592	OTHER DEBT REPAYMENT		
2610	RETIREMENT PLANS	2610	
2620	INSURANCE PLANS	2620	G/N
2690	OTHER ACTUARIAL LIABILITIES	2690	
2910	PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	2910	
2920	CONTINGENT LIABILITIES	2920	G/N
2930	LIABILITY FOR BORROWINGS TO BE RECEIVED	2930	
2940	CAPITAL LEASE LIABILITY	2940	
2950	LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS	2950	
(6) 2960	ACCOUNTS PAYABLE CANCELLED	2960	G/N
2970	RESOURCES PAYABLE TO TREASURY	2970	
2990	OTHER LIABILITIES	2990	G/N
<b>EQUITY</b>			
3100	APPROPRIATED CAPITAL	3100	
(6) 3105	APPROPRIATED CAPITAL FUNDING CANCELLED PAYABLES	3105	
3210	CAPITAL INVESTMENTS	3210	
3211	INVESTMENT IN CAPITAL ASSETS		
3212	FEDERAL PROPERTY IN CUSTODY OF OTHERS		
3213	APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS		
3220	TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT	3220	
3230	TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT	3230	
3310	CUMULATIVE RESULTS OF OPERATIONS	3310	
(7) 3320	NET RESULTS OF OPERATIONS	3320	
3400	DONATIONS AND OTHER ITEMS	3400	
3500	DEFERRED LIQUIDATING CASH AUTHORITY	3500	
(8) 3501	FUTURE FUNDING REQUIREMENTS	3501	

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<u>HHS</u> <u>ACCTS</u>	<u>ACCOUNT TITLES</u>	<u>TREASURY</u> <u>ACCOUNTS</u>	<u>G/N</u>
<b>(9) REVENUES AND FINANCING SOURCES</b>			
5100	REVENUE FROM GOODS SOLD	5100	G/N
5200	REVENUE FROM SERVICES PROVIDED	5200	G/N
5300	INTEREST AND PENALTIES REVENUE	5300	G/N
5301	INT REVENUE EARNED - RETAINED BY AGENCY		
5302	INT REVENUE EARNED - GEN/TRUST FUND RECEIPTS		
5303	INTEREST, PENALTY AND ADMIN COSTS EARNED ON DEL ACCOUNTS - GEN/TRUST FUND RECEIPTS		
5400	BENEFIT PROGRAM REVENUE	5400	G/N
5500	INSURANCE AND GUARANTEE PREMIUM REVENUE	5500	G/N
5600	DONATED REVENUE	5600	
5601	DONATED FOR TVL EXP - CASH RETAINED BY AGENCY		
5602	DONATED FOR TVL EXP - VALUE OF SERVICES-IN-KIND		
5603	DONATED FOR TVL EXP - CASH RETAINED BY TRAVELER		
5604	OTHER DONATED REVENUE		
5700	APPROPRIATED CAPITAL USED	5700	
5790	OTHER FINANCING SOURCES	5790	
5799	ADJUSTMENT OF APPROPRIATED CAPITAL USED	5799	
(3) 5800	TAX REVENUES	5800	
5900	OTHER REVENUE	5900	G/N
5901	MISC REVENUE - GEN/TRUST FUND RECEIPTS		
5902	INTRA-OFFICE SALES REVENUE - TRANSFERS OUT		
5903	REVENUE - ALL OTHER SOURCES		
5990	CONTRA REVENUE - COLLECTED FOR OTHERS	5990	G/N
<b>(9) EXPENSE</b>			
6100	OPERATING/PROGRAM EXPENSES	6100	G/N
6101	OPERATING/PROGRAM EXPENSES		
6102	INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN		
6103	EXPENSE - COST CAPITALIZED		
6104	EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN		
6105	EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN		
6106	EXPENSE - BAD DEBT		
6107	SUPPLIES AND MATERIALS ISSUED FROM INVENTORY		
6108	EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM		
6190	CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS	6190	G/N
6199	EXCESS SUBSIDY RETURNED	6199	
6310	INTEREST EXPENSES ON BORROWING FROM TREASURY	6310	
6320	INTEREST EXPENSES ON SECURITIES	6320	G/N
6330	OTHER INTEREST EXPENSES	6330	G/N
6400	BENEFIT PROGRAM EXPENSES	6400	G/N
6500	COST OF GOODS SOLD	6500	G/N
6600	APPLIED OVERHEAD	6600	G/N
6900	OTHER EXPENSES	6900	G/N
6901	EXPENSE FROM TRANSFERS TO OTHER AGENCIES		
6902	DEPRECIATION AND AMORTIZATION - UNFUNDED		
6903	BAD DEBT EXPENSE - UNFUNDED		
6904	ANNUAL AND COMPENSATORY LEAVE - UNFUNDED		
6905	OTHER EXPENSES - UNFUNDED		
6906	FED EMPL COMP ACT (FECA) EXPENSES - UNFUNDED		



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HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N
<b>(9) GAINS</b>			
7110	GAINS ON DISPOSITION OF ASSETS	7110	
7111	GAINS ON DISP OF ASSETS - BOOK VALUE OF ASSET		
7112	GAINS ON DISP OF ASSETS - PROCEEDS OF SALE		
7190	OTHER GAINS	7190	
<b>(9) LOSSES</b>			
7210	LOSSES ON DISPOSITION OF ASSETS	7210	
7211	LOSSES ON DISP OF ASSETS - BOOK VALUE OF ASSET		
7212	LOSSES ON DISP OF ASSETS - PROCEEDS OF SALE		
7290	OTHER LOSSES	7290	
7300	EXTRAORDINARY ITEMS	7300	G/N
7400	PRIOR PERIOD ADJUSTMENTS	7400	G/N
7401	PRIOR YR UNFUNDED FED EMPL COMP ACT (FECA) EXPENSE		
7402	PRIOR YR FUNDED FED EMPL COMP ACT (FECA) EXPENSE		
7500	DISTRIBUTION OF INCOME - DIVIDEND	7500	
7600	CHANGES IN ACTUARIAL LIABILITY	7600	

**NOTES:**

- (1) No TCs have been established in HHS pending study of need for the accounts.
- (2) Accounts 1525, 1526 and 1527 Manufacturing - Raw Materials and Supplies, Work-In-Process, and Finished Goods will be retained pending a needs study.
- (3) Not used in HHS.
- (4) No TCs have been established in HHS for this account; in the event amounts are due but warrants not received, record here with a credit to 3100.
- (5) These are intra-entity elimination accounts.
- (6) 2960 was established to report accounts payable cancelled for expired appropriations. OMB Bulletin 94.01 subsequently asked that an estimate of the probable liability for payment be disclosed in footnote #27. Report nothing in 2960 and 3105.
- (7) 3320 is the current year Net Results; report nothing as this SGL account should not have been shown on the pre-closing trial-balance.
- (8) This account is not used in HHS. For balance sheet presentation, the amount to be reported should be the amount of unfunded liabilities reported on line 7e.
- (9) For FY 1996, accounting systems that do not presently record 5000-7000 by G/N report according to best knowledge.